AUG 0 3 2006

REMARKS

Request for Reconsideration

Applicants have carefully considered the matters raised by the Examiner in the outstanding Office Action but remain of the opinion that patentable subject matter is present. Applicants respectfully request reconsideration of the Examiner's position based on the above amendments to the claims and the following remarks.

Claims Status

Claims 22 to 101 are pending in this Application. Claims 22 through 67 had been previously examined while Claims 68 through 101 are currently added. Support for the new Claims 68-101 are as follows:

New Claims	Old Claims
68	22 and 29
69	24
70	26
71	28
72	32
73	33
74	34
75	35
76	36
77	37
78	38
79	39
80	40
81	41

New Claims	Old Claims
82	42
83	43
84	44
85	45 and 52
86	47
87	48
88	51
89	55
90	56
91	57
92	58
93	59
94	60
95	61
96	62
97	63
98	64
99	65
100	66
101 .	67

Additional amendments have been made to Claims 29, 40, 42, 43, 45, and 52, as proposed by the Examiner.

Additionally, Claims 30 and 53 have been amended to delete the word "below" which appears before the upper limit for DSac. Support for this amendment can be found in the paragraph bridging pages 10 and 11.

Claim Objections

Claims 29, 40, 45, and 52 had been objected to by the Examiner and the Examiner had proposed certain amendments to overcome these objections. These suggestions are appreciated and have been adopted herein.

112 Rejections

Claims 42-43 had been rejected under 35 USC 112, second paragraph, as being indefinite. The Examiner had suggested certain amendments to Claims 42 and 43 to overcome this rejection. The Examiner's suggestion is appreciated and has been adopted herein.

Prior Art Rejection

Claims 22-67 had been rejected as being unpatentable over a combination of Matsuoka and Shuto. In simplistic terms, the Examiner had cited Matsuoka for the limitation of Rt and had cited Shuto for the sum of DSac and DSpr. The Examiner had recognized that Matsuoka does not teach the sum of DSac and DSpr, however, the Examiner had said that it would be obvious to one of skill in the art to combine the teachings of Matsuoka and Shuto to arrive at the present Invention. The Examiner also recognized that the sum of DSac and DSpr of Shuto does not teach the

1

specific sum of DSac and DSpr recited in the claims but merely overlaps.

Applicants respectfully disagree with the combination of Matsuoka and Shuto and, in fact, submit that Shuto teaches away from the present Invention.

First, it should be noted that Shuto does not teach or suggest a retardation value, Rt. Furthermore, it should be noted that Matsuoka does not teach any specific value for the sum of DSac and DSpr. Thus, it is submitted that there is no suggestion or motivation for one of skill in the art to combine the two references to arrive at the present Invention. Applicants submit that it is pure hindsight to pick the cellulose acetate propionate material of Shuto and use it with the cellulose ester film of Matsuoka. words, why choose Shuto over some other cellulose ester film?

Second, it is submitted that Shuto teaches away from the present Invention for a number of reasons. First, the majority of the examples in Shuto have a combined DSac and DSpr that is outside the claimed range. The Examiner's attention is directed to Table 1, Column 11, of Shuto where

it can be seen that for Examples 1, 2 and 4, the sum of DSac and DSpr is greater than 2.8.

In fact, only Example 3 shows the sum of DSac and DSpr which arguably falls within the claimed range, however, this material has an amorphous index which is worse than the other samples. Furthermore, Comparative Example 1 teaches a sum of DSac and DSpr within the claimed range, namely, 2.64, and an amorphous index that is bad compared to the material of Shuto. Thus, it is respectfully submitted that Table 1 of Shuto teaches away from having the combined DSac and DSpr at 2.8 or below.

Third, it can be seen that none of the DS values in Shuto correspond with the present Invention. For example, DSac in Shuto is between 2.0 and 2.95 while the present Invention, DSac is 1.5 to 2.3. In Shuto, the DSpr is in the range of 0.05 to 0.8, while the present Invention, the range is 0.5 to 1.2. Thus, like the sum of DSac and DSpr, there is some overlap but, clearly, not the range of the present Invention. Respectfully, because the overlap is so small between the claimed values for DSac, DSpr and the sum of DSac and DSpr, Shuto is in fact teaching away from the present Invention.

Respectfully, to combine Shuto with Matsuoka is pure hindsight since there is no reason to choose Shuto's cellulose ester over cellulose ester of some other reference.

Respectfully, for the reasons presented above, it is submitted that the newly added Claims of 68-101 are also patentable over the Matsuoka and Shuto since there is no teaching or suggestion for their combination and, in fact, there is teaching in Shuto which teaches away from the present Invention.

Double Patenting Rejection

Claims 45-67 had been rejected on non-statutory obviousness type double patenting over Claims 1 and 3-10 in U.S. Patent No. 6,503,581.

In response to this rejection, Applicants propose to file a Terminal Disclaimer at the time of which allowable subject matter is indicated as being present in this Application.

Conclusion

In view of the foregoing, it is respectfully submitted that the Application is in condition for allowance and such action is respectfully requested.

PTO Form 2038 is enclosed herewith authorizing payment of the appropriate government filing fee for the additional claims herein. Should any further fees or extensions of time or fees be necessary in order to maintain this Application in pending condition, appropriate requests are hereby made and authorization is given to debit account #02-2275.

Respectfully submitted,
LUCAS & MERCANTI, LLP

By:

Donald C. Lucas, Reg. # 31,275 (Attorney for Applicants) 475 Park Avenue South New York, New York 10016 Tel. # (212) 661-8000

DCL/mr

Encl: Executed PTO Form 2038